

**SAIBER SCHLESINGER
SATZ & GOLDSTEIN, LLC**

ATTORNEYS AT LAW

ONE GATEWAY CENTER
13TH FLOOR
NEWARK, NEW JERSEY 07102-5311
TELEPHONE (973) 622-3333

TELECOPIER (973) 622-3349

WWW.SAIBER.COM

BRUCE I. GOLDSTEIN⁺°
WILLIAM F. MADERER⁺°
DAVID J. DALOIA^{*}
JEFFREY W. LORELL^{*}
DAVID R. GROSS^{*}
SEAN R. KELLY^{*}°
ARNOLD B. CALMANN^{*}
JOAN M. SCHWAB^{*}
JENNINE DISOMMA^{*}
JAMES H. FORTE^{*}
VINCENT F. PAPALIA^{*}
RANDI SCHILLINGER^Δ
MICHAEL J. GERAGHTY^{*}
NINO A. COVIELLO^{*}
MICHELLE V. FLEISHMAN^{*}
AGNES I. RYMER^{*}
JAMES H. GIANNINOTO^{*}
NANCY A. WASHINGTON^{*}
ERNEST E. BADWAY^{*}
MARC C. SINGER^Δ
SETH E. ZUCKERMAN^{*}
MARC E. WOLIN^Δ
DAVID A. COHEN^{*}
JEREMY P. KLEIMAN^{*}
JEFFREY SOOS^{*}

SAMUEL S. SAIBER
1929-2002

GEOFFREY GAULKIN
ALFRED M. WOLIN
SPECIAL COUNSEL

DAVID M. SATZ, JR.
MORTON GOLDFEIN^{*}
EDWIN H. NORDLINGER^Δ
DAVID J. SATZ
HEIDI WEGRYN GROSS
OF COUNSEL

ROBERT B. NUSSBAUM
ROBERT J. KOCHENTHAL^Δ
COUNSEL

° MEMBER OF NJ & NY BARS
Δ MEMBER OF NJ & PA BARS
□ MEMBER OF NY BAR ONLY
+ CERTIFIED BY THE SUPREME
COURT OF NEW JERSEY AS A
CIVIL AND CRIMINAL TRIAL
ATTORNEY
• CERTIFIED BY THE SUPREME
COURT OF NEW JERSEY AS A
CIVIL TRIAL ATTORNEY

KIMBERLY ANN LEEGAN
DANALYNN T. COLAO^{*}
MELISSA A. PROVOST
CHRISTINA L. FICHERA^{*}
JENNIFER R. O'CONNOR
DANIELLE PANTALEO^{*}
PHOEBE S. SORIAL^{*}
MELISSA A. SILVER
COLIN R. ROBINSON^Δ
MARK A. RONEY
JACK CHAN
CARA L. MIGLIACCIO
DANIELE N. HANKIN^{*}
HILLARY A. JURY^Δ
JEFFREY J. PASEK
ANDREW D. LA FIURA^{*}
LAUREN M. LIMAURU
GEORGE TENREIRO^{*}
RINA GRASSOTTI^{*}
UNA YOUNG KANG^{*}
KATHERINE A. ESCANLAR
SUZANNE J. HERRMANN^{*}
KATELYN M. TORPEY
SANJAY MANOCHA^{*}

March 7, 2007

**VIA ELECTRONIC FILING
AND FIRST CLASS MAIL**

Hon. Dennis M. Cavanaugh, U.S.D.J.
United States District Court
50 Walnut Street
Newark, New Jersey 07102

Re: Merrill Lynch v. Kupperman, *et al.*
Civil Action No. 06-4802 (DMC)

Dear Judge Cavanaugh:

We represent defendant E. Ross Browne. Attached hereto is the Supplemental Certification of Mark A. Roney, Esq. which corrects and explains certain statements in the Certification we submitted on behalf of Mr. Browne on March 5, 2007 and withdraws the related argument made in the letter brief accompanying that Certification. We apologize for this inadvertent error and any inconvenience to the Court or the parties.

Respectfully submitted,


VINCENT F. PAPALIA

SAIBER SCHLESINGER SATZ & GOLDSTEIN, LLC

Hon. Dennis M. Cavanaugh, U.S.D.J.

March 7, 2007

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cc: George R. Hirsch, Esq. (via Electronic Mail Only)
A. Michael Covino, Esq. (via Electronic Mail Only)
John M. August, Esq. (via Electronic Mail Only)
Frederick B. Polak, Esq. (via Electronic Mail Only)
James A. Scarpone, Esq. (via Electronic Mail Only)